

EXHIBIT 66

MEMO

To	CN=Cyndi Lucente/OU=Accounting/O=Circuit City@Circuit City
Cc	
Bcc	
From	CN=Shannon Rockwell/OU=Accounting/O=Circuit City
Date	2/18/2009 2:58:28 PM +00:00
Subject	Re: Fw: question about wire applications
Attachments	

Cyndi,
Would the amounts of the chargebacks be \$55,000 and \$137,250? If yes, please deduct.
Thanks!!
Cyndi Lucente/Accounting/Circuit City

To Shannon Rockwell/Accounting/Circuit City@Circuit City
Cyndi Lucente/Accounting/Circuit City cc Greg Lambert/Accounting/Circuit City@Circuit City
02/18/2009 09:37 AM Subject Fw: question about wire applications

Hey Shannon!
Sorry about the delay. Please see the information I found regarding the chargebacks below. So, I assume that you just want us to deduct these chargebacks so it will offset the credits that Sony has on their system? I can deduct the chargebacks today, and they will hit the unpaid tomorrow, if that will be the easiest. Let me know.
Thanks!
Cyndi
Cyndi Lucente
Associate Analyst, Accounting
Circuit City Stores, Inc.
(804)486-3447 Direct
(804)527-4813 Fax
cyndi_lucente@circuitcity.com
----- Forwarded by Cyndi Lucente/Accounting/Circuit City on 02/18/2009 09:34 AM -----

To Cyndi Lucente/Accounting/Circuit City@Circuit City
Greg Lambert/Accounting/Circuit City cc
02/12/2009 02:39 PM Subject Re: Fw: question about wire applications

Did I ever get back to you on this?
I would check and see if MP needs us to offset the wire? If so I guess we can go ahead and deduct or they can JV the money over to us.
Greg Lambert
Vendor Funded Accounting Supervisor
Telephone: (804) 486-3325
Fax: (804) 486-4813
Cyndi Lucente/Accounting/Circuit City

To Greg Lambert/Accounting/Circuit City@Circuit City
Cyndi Lucente/Accounting/Circuit City cc
02/04/2009 12:59 PM Subject Re: Fw: question about wire applications

Hey!
Chargeback 95514 (70932) was voided and replaced by cb# 98104. Chargeback 95876 (59200) was voided and replaced by 97851 (70932). Neither of the new chargebacks have been deducted as of today. Do you need me to deduct these chargebacks so they'll hit the unpaid? Since they used credit amounts to offset the wire, I wonder how this was booked. Let me know how I should proceed.
Thanks!
Cyndi
Cyndi Lucente
Associate Analyst, Accounting
Circuit City Stores, Inc.
(804)486-3447 Direct
(804)527-4813 Fax
cyndi_lucente@circuitcity.com
Greg Lambert/Accounting/Circuit City

To Cyndi Lucente/Accounting/Circuit City@Circuit City
Greg Lambert/Accounting/Circuit City cc
02/04/2009 12:12 PM Subject Fw: question about wire applications

Greg Lambert
Vendor Funded Accounting Supervisor
Telephone: (804) 486-3325
Fax: (804) 486-4813
----- Forwarded by Greg Lambert/Accounting/Circuit City on 02/04/2009 12:11 PM -----

To Greg Lambert/Accounting/Circuit City@Circuit City
Shannon Rockwell/Accounting/Circuit City cc
01/30/2009 09:47 AM Subject Fw: question about wire applications

Hi Greg,

I'm not sure if you can help, but I didn't know who was handling advertising claims over there. Sony (70932) issued credit for some advertising chargebacks, but they never were deducted. The CB#s are 95514 and 95876. The description for these chargebacks are below. Could you let me know if we are going to deduct these claims since they gave us credit for them?

Thanks!!

----- Forwarded by Shannon Rockwell/Accounting/Circuit City on 01/30/2009 09:44 AM -----

To <Shannon_Rockwell@circuitcity.com>
"Dorey, Marie" <Marie.Dorey@am.sony.com> cc
01/30/2009 07:50 AM Subject RE: question about wire applications

Hi Shannon

Here's addt'l info:

#1 - This \$22K is not open. The 11/12 wire request for orders was \$14,328,065.00; however, the total for the orders was actually \$14,349,928.59 leaving a difference due Sony of \$21,863.59 of which \$22,000.00 was for pricing on 3 invoices. After researching these 3 inv's, it was determined, the prices we billed were incorrect - we billed at higher price. We, therefore, issued credit for this \$22K which then left a bal due CC of \$136.41 which as notated on spreadsheet for this wire was used on another wire s/s.
#2 - \$137,250.00 - CB#95514 (was originally \$138,015.00 - had advised Susan/Dana portion of claim was not valid and we were revising to \$137,250.00) - was for Trailing credit allowance on Model STRDG720. This credit was used against 1/6/09 wire.

- \$55,000.00 - CB#95876 - Advertising claim for Free Movie offer for BDP's models. This credit was used against 1/7/09 wire.

If you need anything further, let me know.

thx!

Marie J. Dorey
Senior Customer Support Specialist
Customer Support Svcs.
Sony Electronics, Inc.
Telephone#: 201-930-6098
Fax#: 201-930-6643
Email: Marie.dorey@am.sony.com
From: Dorey, Marie
Sent: Thursday, January 29, 2009 2:35 PM
To: 'Shannon_Rockwell@circuitcity.com'
Subject: RE: question about wire applications
Hi Shannon

Am actually on my way out the door for the day....I'll get you answers on these first thing in morning -- see below for some answers so far.

thx

Marie J. Dorey
Senior Customer Support Specialist
Customer Support Svcs.
Sony Electronics, Inc.
Telephone#: 201-930-6098
Fax#: 201-930-6643
Email: Marie.dorey@am.sony.com
From: Shannon_Rockwell@circuitcity.com [mailto:Shannon_Rockwell@circuitcity.com]
Sent: Thursday, January 29, 2009 1:45 PM
To: Dorey, Marie
Subject: question about wire applications
Hi Marie,

I was working on cleaning up the prepayments on the account and I ran across a few issues that I thought you could help me out on.

1. On the 11/13 wire, there is a balance of \$22K that you stated was due to price differences. I don't believe we ever took that deduction. Were invoices applied to this amount? Will need to research further; will advise in morning .
 2. Please identify CB95514 for \$137,250 and CB95876 for \$55,000 Will need to pull paperwork; will advise in morning
 3. On the 1/6 wire, there is a balance of \$33,684.48. Were invoices applied to this amount? This \$33,684.48 is still open on your account
 4. On the 1/13 wire, there is a balance of \$1,987.50. Were invoices applied to this amount? This \$1,987.50 is still open on your account
- Thanks!!

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Thank you.